

FIG. 1

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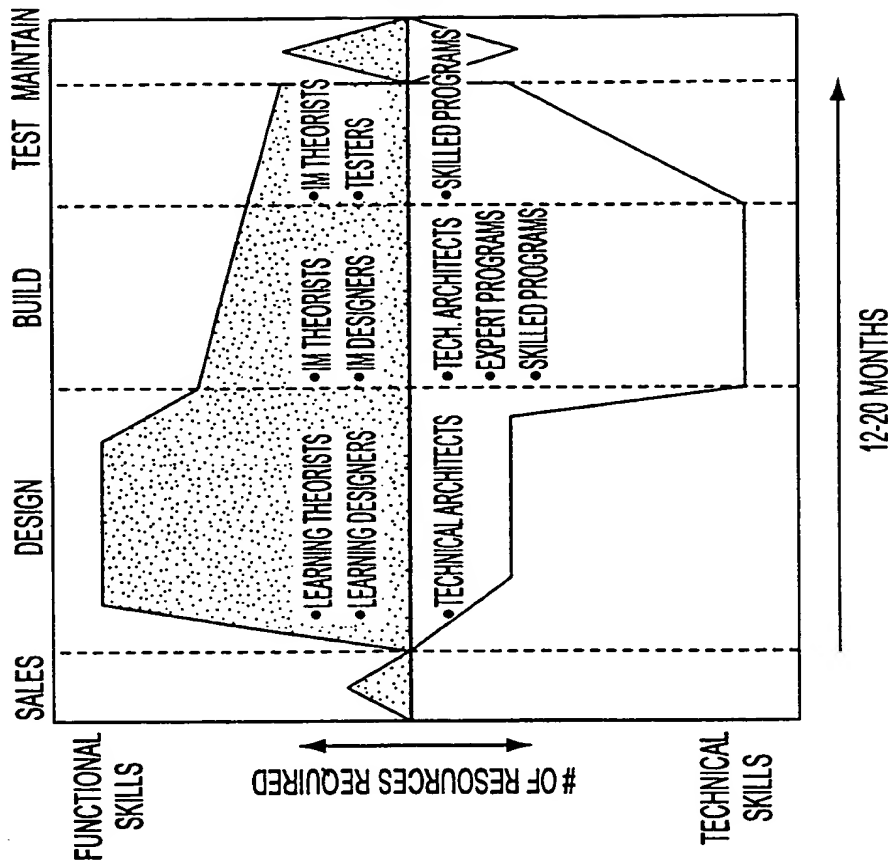


FIG. 3

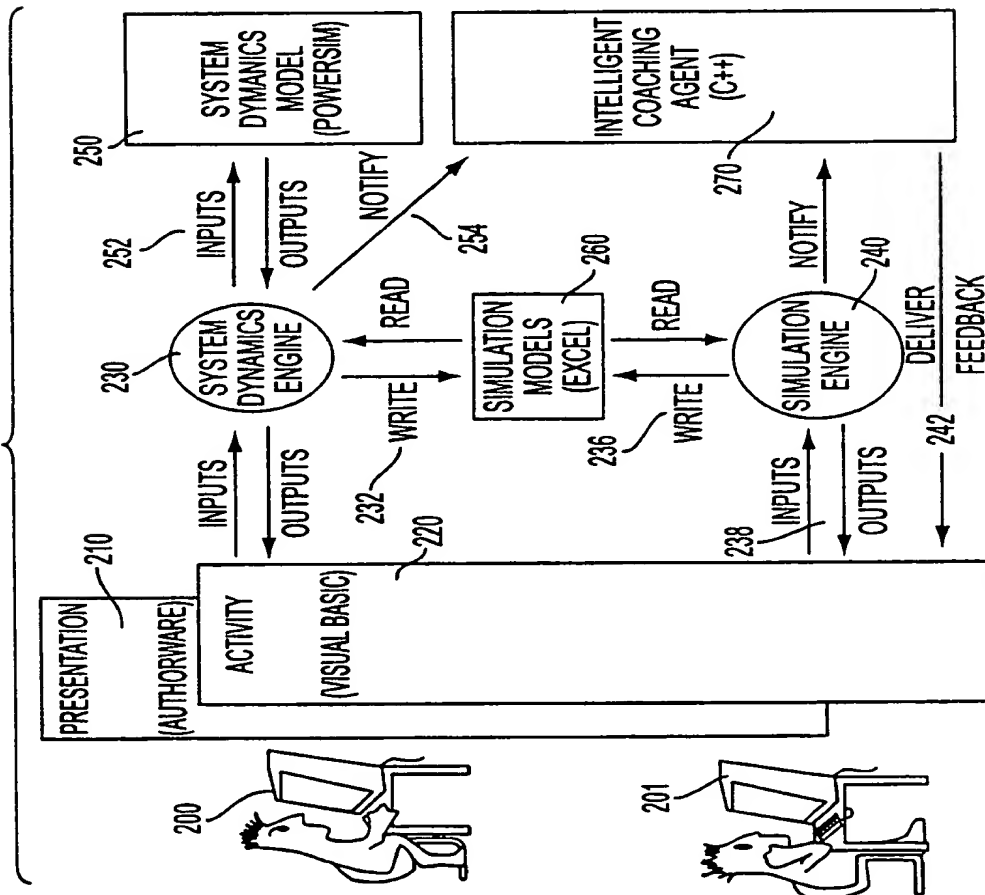


FIG. 2

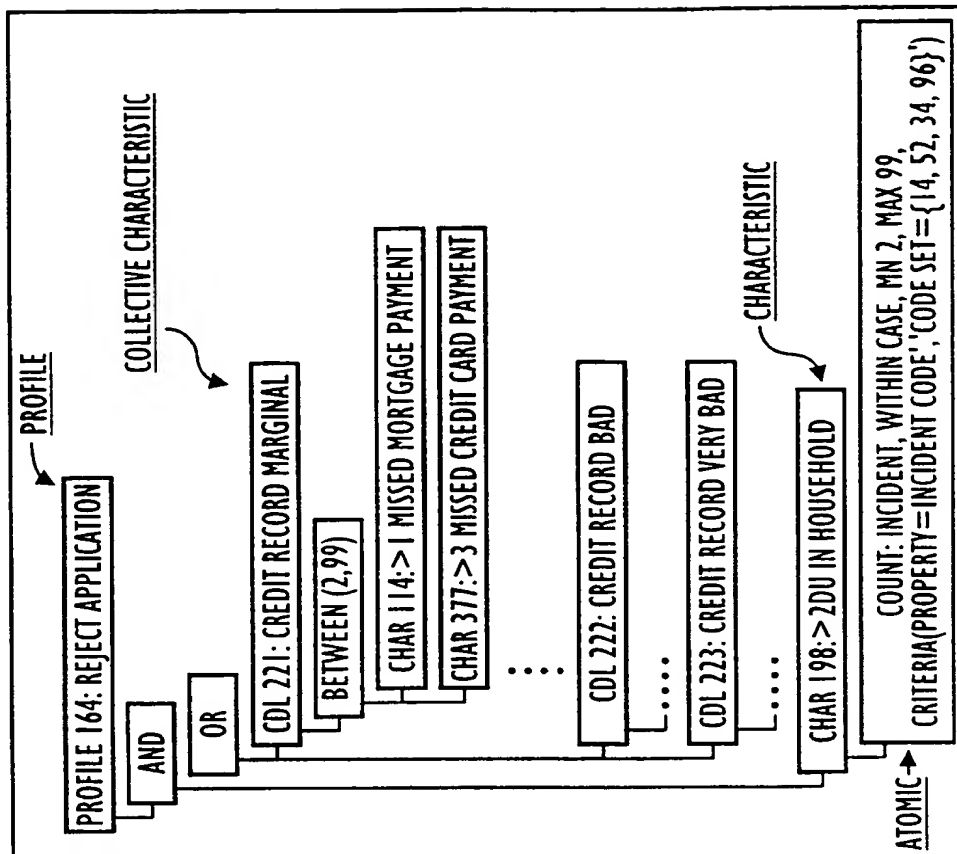


FIG. 5

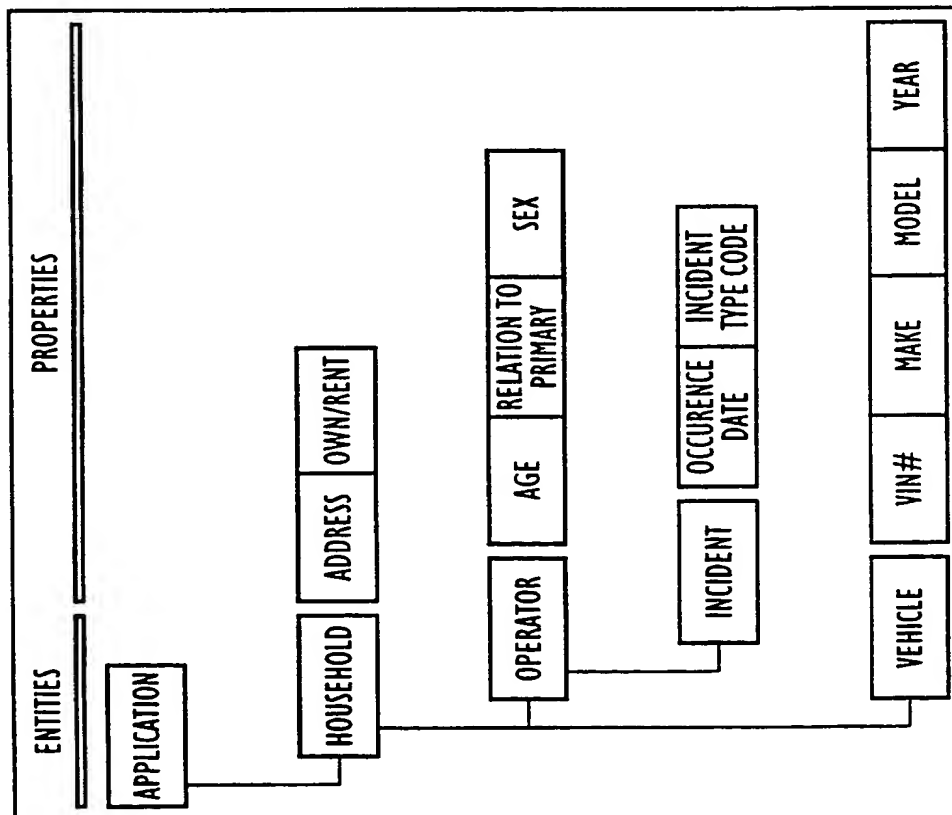
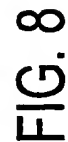


FIG. 4



FIG. 7



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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

Blue Ship Securities
SETTLEMENT INVOICE

DATE: 01/02 INV#: 6578-31

DESCRIPTION:
\$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT:
WE WON'T USE THE ENTIRE
\$210,000.00 WE GOT FROM
CORPORATE THIS MONTH,
SO WE PURCHASED THESE
BONDS SO WE CAN EARN
SOME INTEREST.

TOTAL: \$150,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED		
380	EMPLOYEE BENEFIT COST ACCRUED		
381	OTHER TAXES ACCRUED		
391	ACCRUED EXPENSES		
401	DEFERRED INCOME		
419	RESERVE FOR SUNDRY LOSSES		
421	RESERVE FOR REPLACEMENT		
462	FOREIGN CURRENCY TRANSLATION ADJ		
471	PAID-IN CAPITAL		
481	RETAINED EARNINGS 1/1		

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BACK NEXT

DATE	ENT#	ACCOUNTS	JOURNAL - Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES
INTERNAL DOCUMENT

DATE: 01/02

DESCRIPTION:
START-UP INVESTMENT
IN E-BIKES FROM
E-CORPORATE
RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510	COST OF GOODS SOLD		
513	DIRECT MATERIAL VARIANCE		
515	CASH DISCOUNTS EARNED		
571	IMPUTED INTEREST EXPENSE		
580	OTHER FINANCIAL CHARGES		
970	INTEREST EXPENSE		
980	US FEDERAL INCOME TAXES		
8100	SALARIES AND WAGES EXPENSE		
8200	PAYROLL ALLOWANCES		
8300	EMPLOYEE BENEFITS		

1 OF 22

BACK NEXT

DATE	ENT#	ACCOUNTS	JOURNAL - Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

FIG. 10

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362
INVOICE NUMBER: 5438169
INVOICE DATE: 01/24
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS
PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES

PHONE BILL: \$660.37
TAX: \$39.63
TOTAL AMOUNT DUE: \$700.00

3 OF 22


BACK

NEXT

ASSETS		LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED			
380	EMPLOYEE BENEFIT COST ACCRUED			
381	OTHER TAXES ACCRUED			
391	ACCRUED EXPENSES			
401	DEFERRED INCOME			
419	RESERVE FOR SUNDRY LOSSES			
421	RESERVE FOR REPLACEMENT			
462	FOREIGN CURRENCY TRANSLATION ADJ			
471	PAID-IN CAPITAL			
481	RETAINED EARNINGS 1/1			

DATE	ENT.#	ACCOUNTS	JOURNAL - Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

FIG. 12



TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.08008

FIG. 13

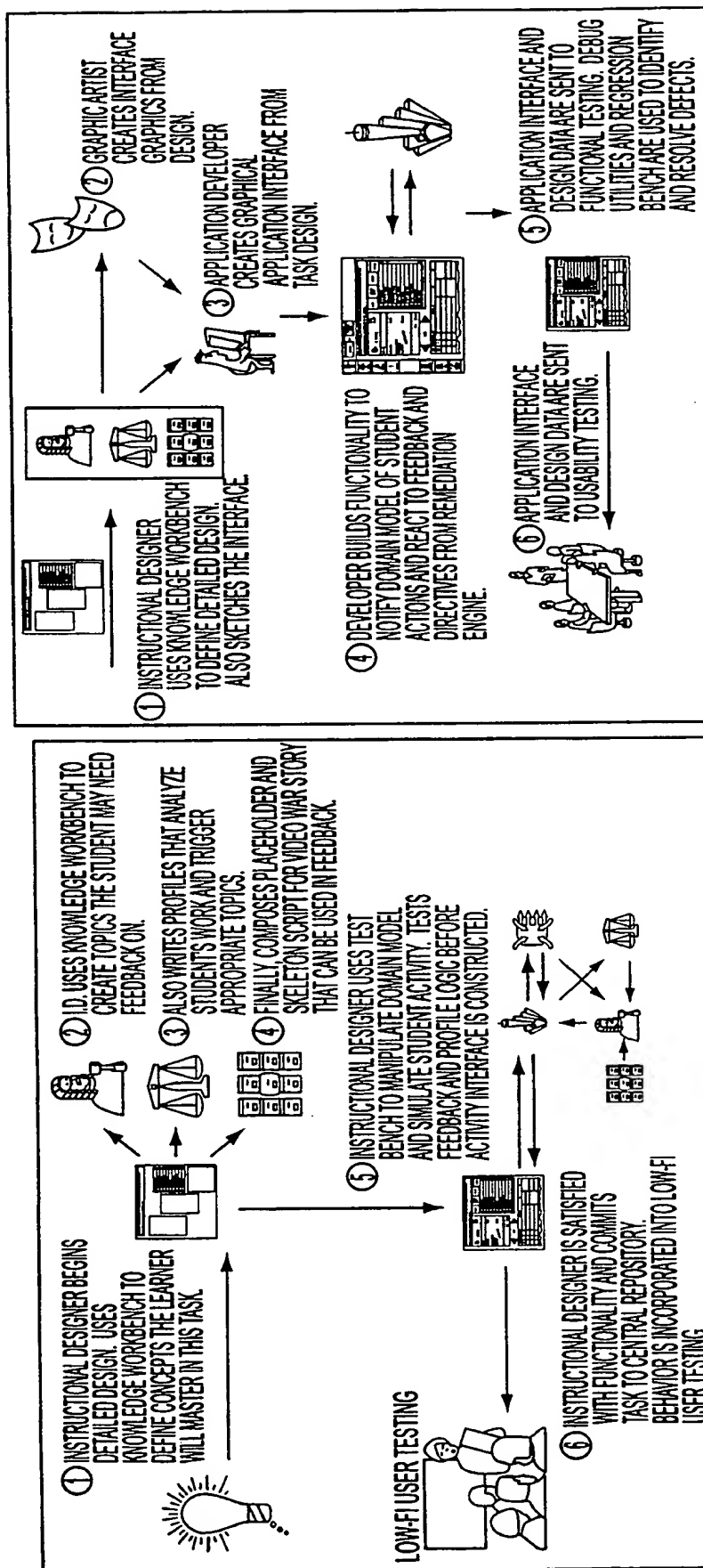


FIG. 14

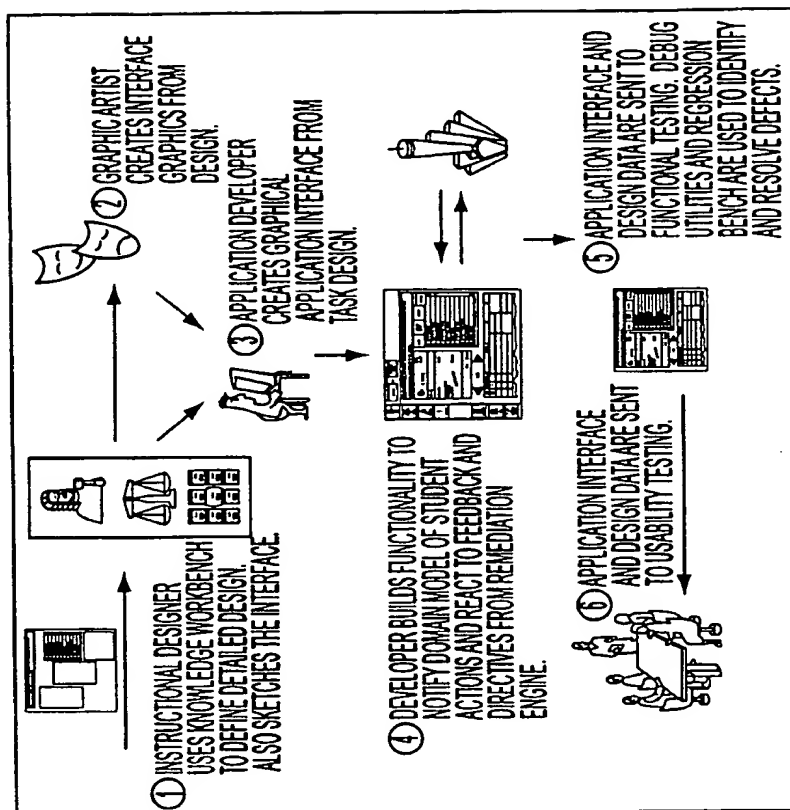


FIG. 15

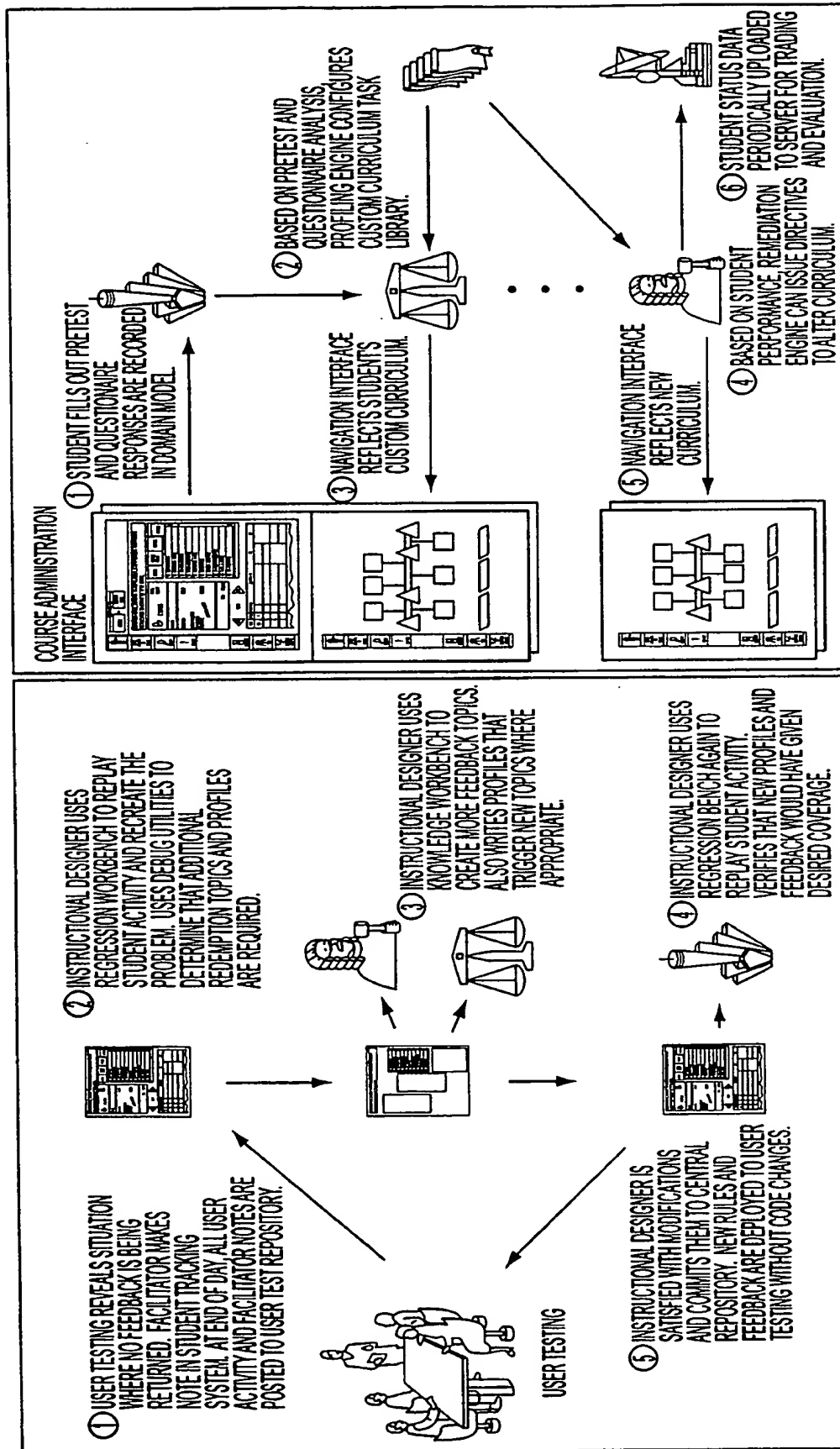


FIG. 16

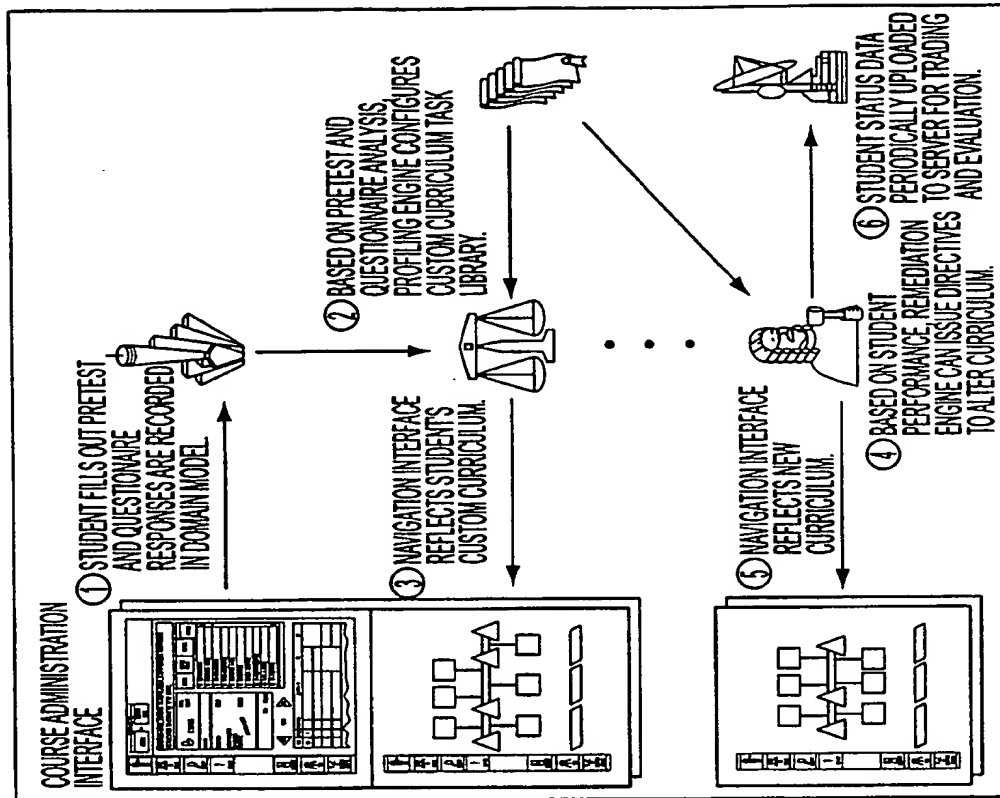


FIG. 17

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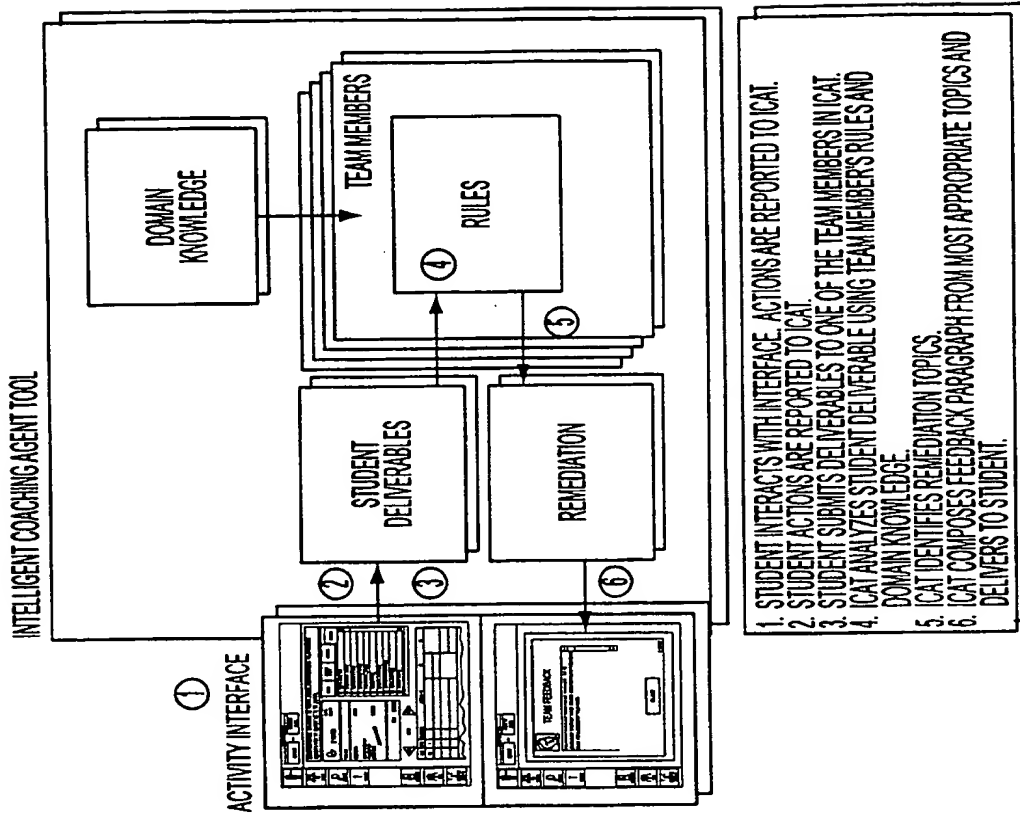


FIG. 19

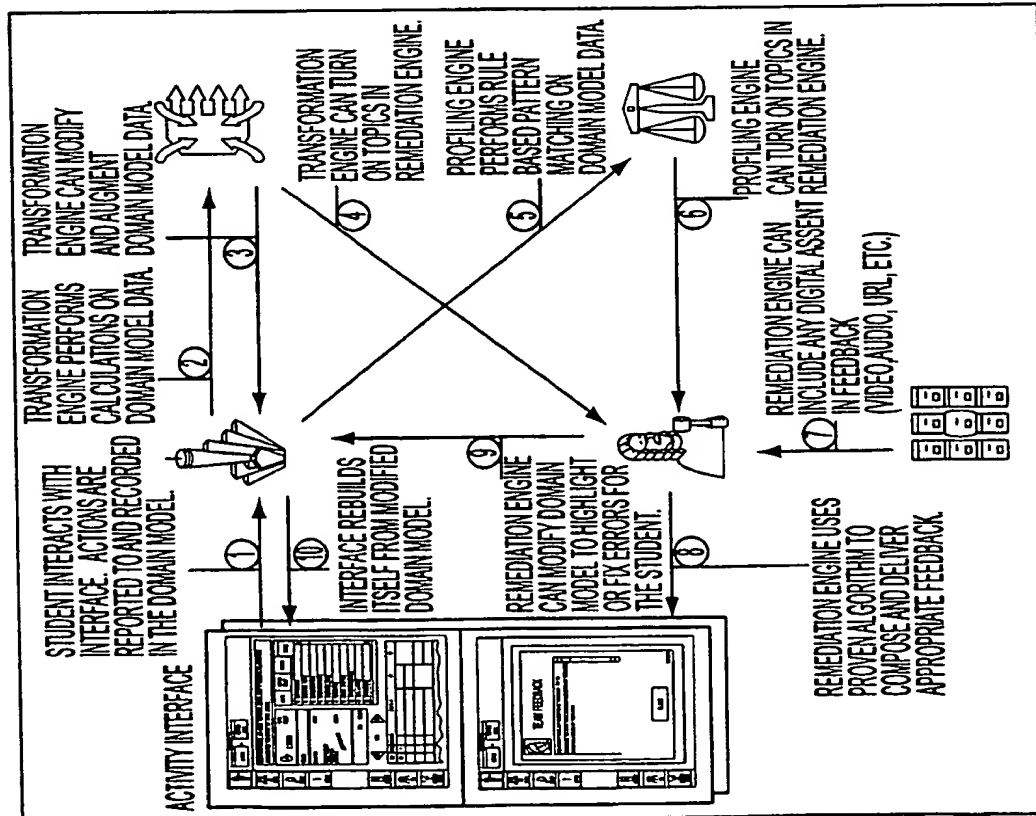


FIG. 18

[illegible]FIG. 21

FIG. 20

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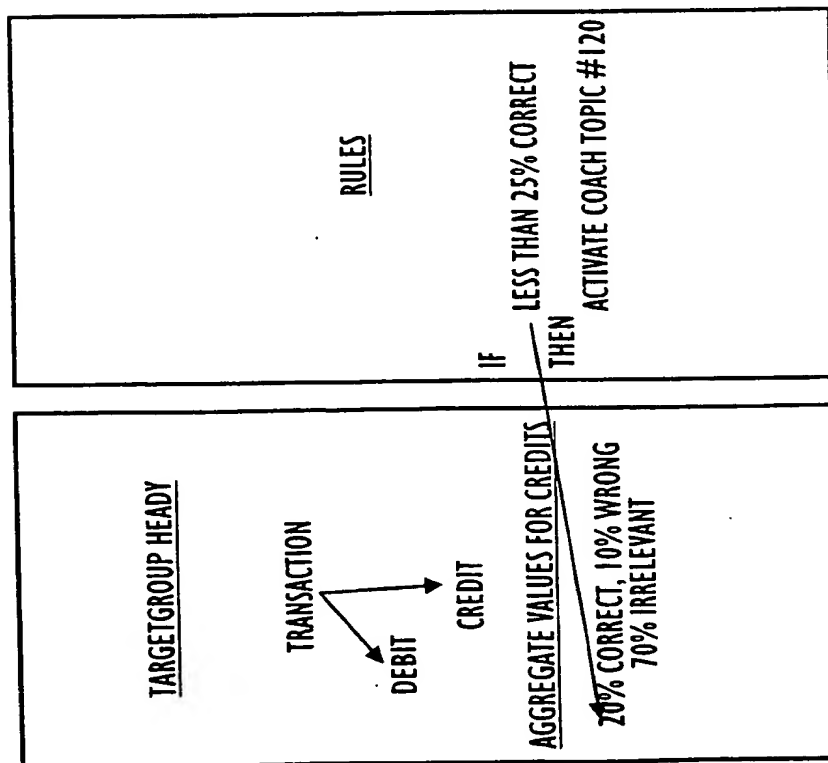


FIG. 22

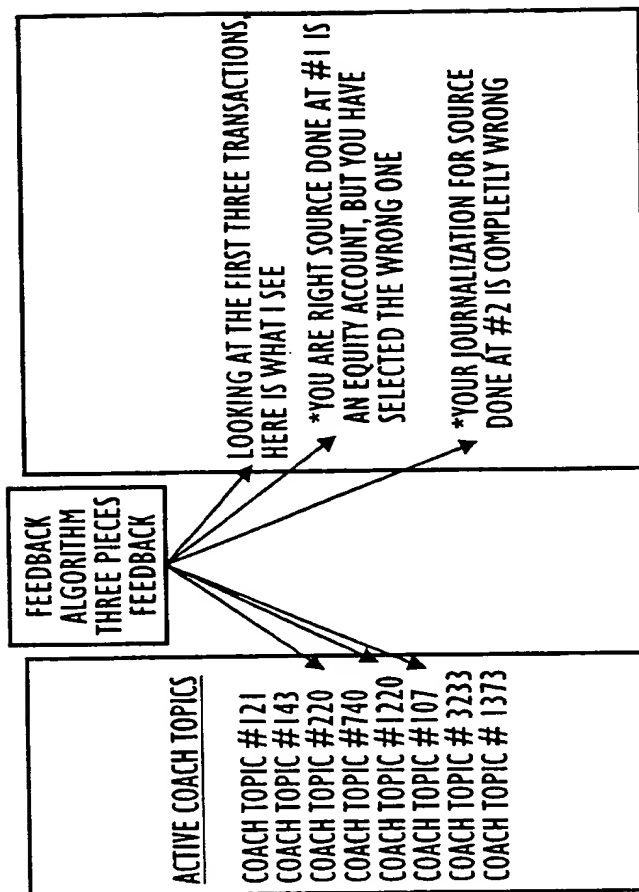
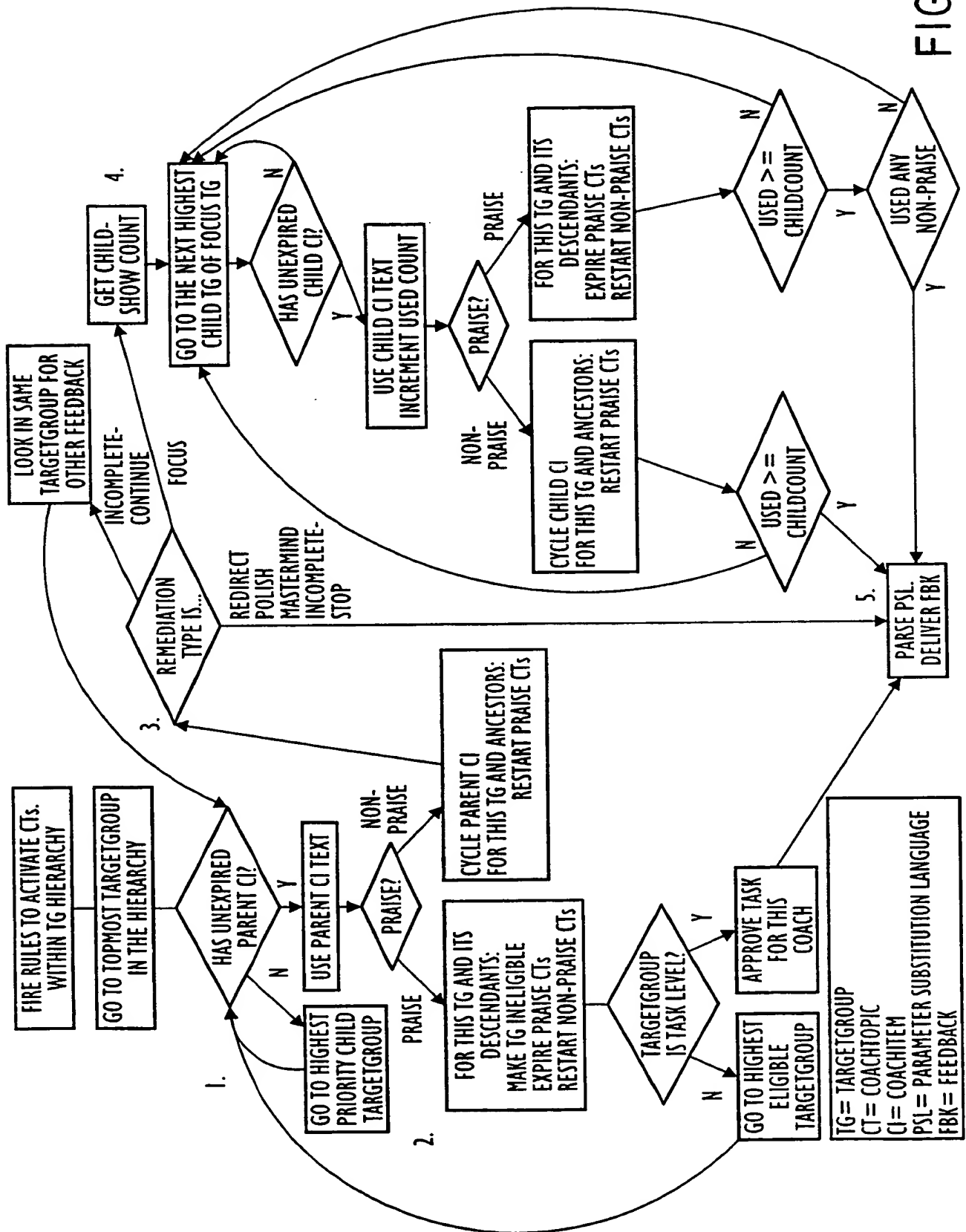


FIG. 23

109260-6999860

FIG. 24



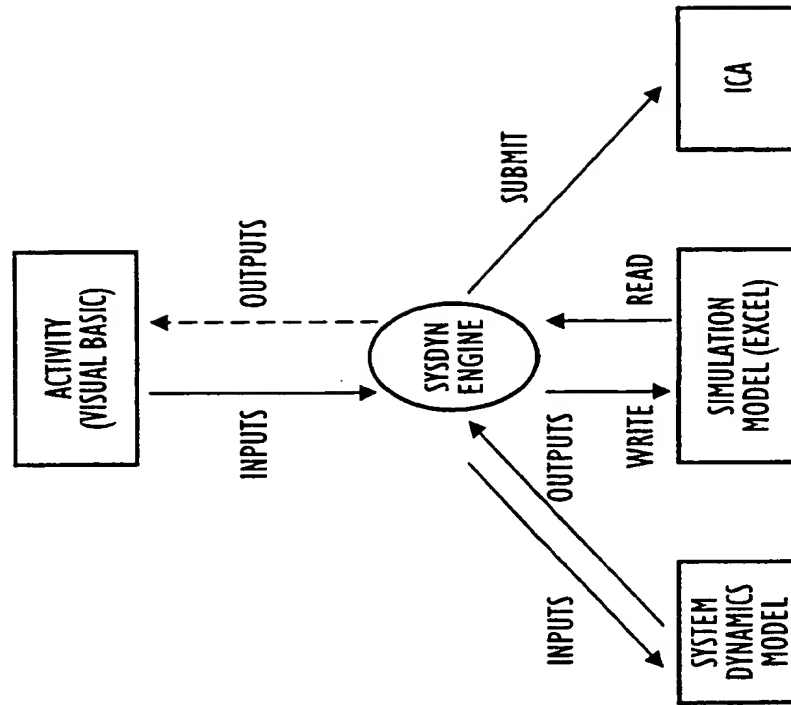


FIG. 27

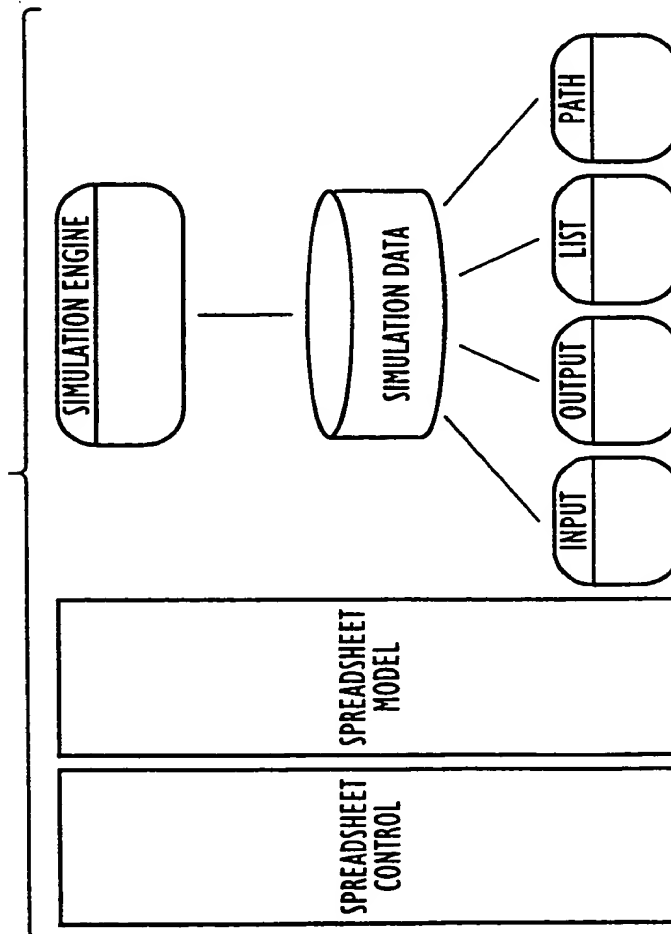


FIG. 25

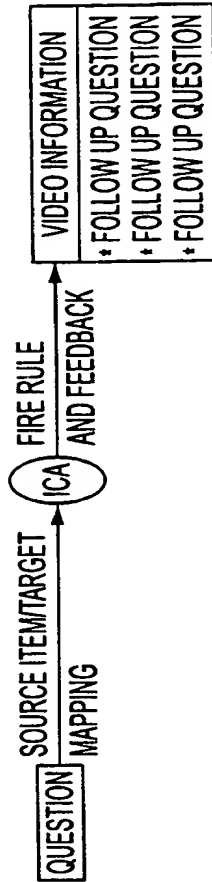


FIG. 28

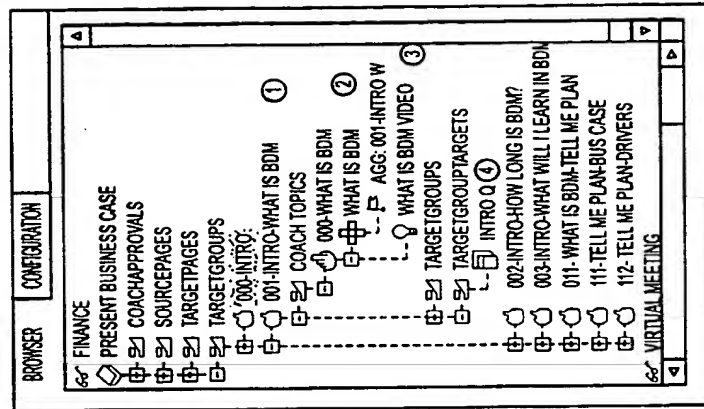


FIG. 29

THE LIST							
A	B	C	D	E	F	G	
13	QUESTION 3						
14	A. IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS:						
15		HAMMER		\$13.00			
16		SAW		\$15.00			
17		SCREWDRIVER		\$7.00			
18		CHISEL		\$4.00			
19		PAWL		\$12.50			
20		SANDPAPER		\$0.50			
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00						
22							
23			DESCRIPTION				
24	-MY LIST-1211	\$7.00	SCREWDRIVER				
25	-MY LIST-1213	\$12.50	PAWL				
26	-MY LIST-1214	\$0.50	SANDPAPER				
27							
28							
29							
30							

FIG. 26

109260-6999960

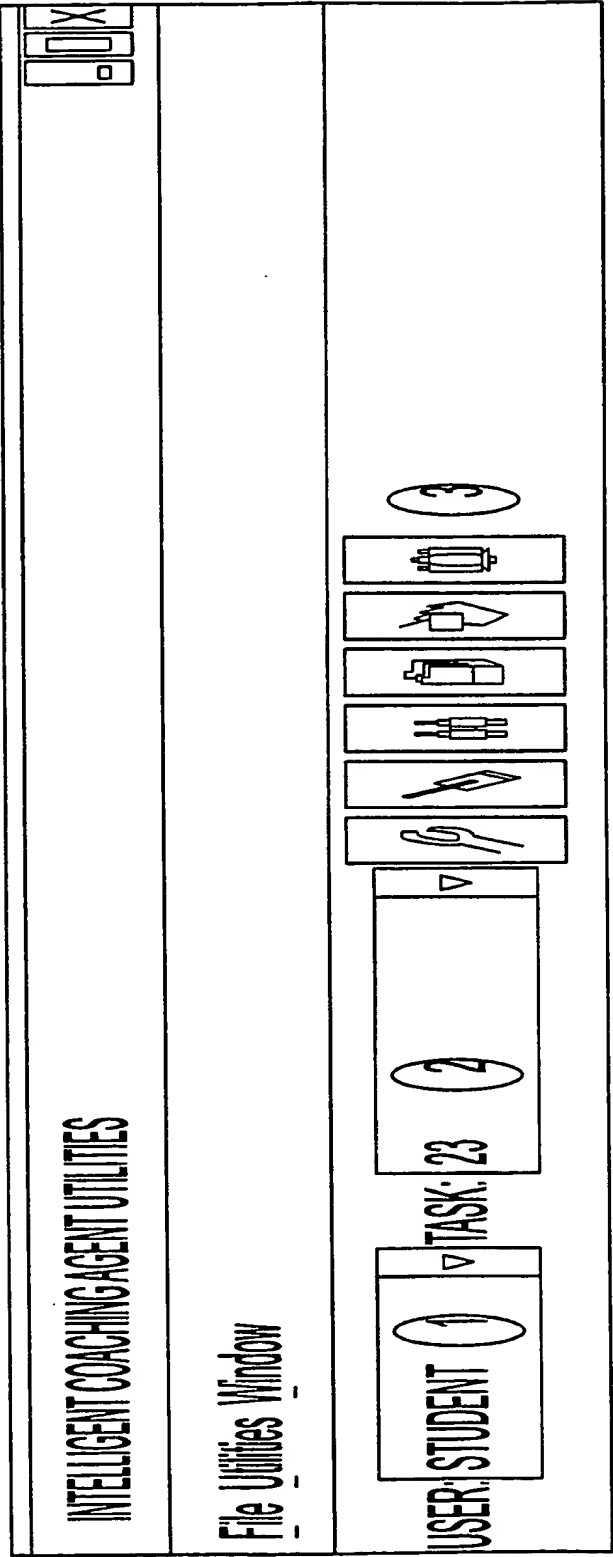


FIG. 30